

Washington State Auditor's Office
Accountability Audit Report

Bickleton School District
Klickitat County

Audit Period
September 1, 2000 through August 31, 2003

Report No. 67507

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Washington
State Auditor
Brian Sonntag

Audit Summary

**Bickleton School District
Klickitat County
September 1, 2000 through August 31, 2003**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Bickleton School District for the period September 1, 2000, through August 31, 2003.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. Our work focused on specific areas that have potential for abuse and misuse of public resources.

RESULTS

The District complied with state laws and regulations and its own policies and procedures in the areas we examined. Internal controls were adequate to safeguard assets.

RELATED REPORTS

Our opinion on the District's financial statements is provided in a separate report which includes the District's financial statements.

CLOSING REMARKS

We appreciate the District's prompt attention to resolving prior audit issues and its commitment to ensuring compliance with conditions reported this audit. We thank District officials and personnel for their assistance and cooperation during the audit.

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Description of the District

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ABOUT THE DISTRICT

Bickleton School District provides educational services to approximately 110 students in rural Klickitat County. The District's main objective is to provide public school services to grades kindergarten through the 12th grade.

The District is administered by a Board of Directors consisting of five members including a Board-appointed Chairman. The Board is the primary policy-making body, exercising budgetary and financial control over the District. The District has 18 full-time and three part-time employees. Its operating budget is approximately \$1.3 million.

AUDIT HISTORY

We audit the District every three years. This is the District's fourth consecutive audit without audit findings. Management has been very responsive to audit recommendations.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

John Jensen
Billie Brown
Gary Hess
Pete Jensen
Verna Grabner

Note: Verna Grabner resigned July 2001 and was replaced by Susan Powers. Pete Jensen resigned May 2003 and was replaced by Tom Mains.

APPOINTED OFFICIALS

Superintendent
Business Manager

Dr. Carolyn Enzler
Judy Naught

Note: Dr. Carolyn Enzler retired July 2002 and was replaced by Ric Palmer.

ADDRESS

District

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Audit Areas Examined

Bickleton School District Klickitat County September 1, 2000 through August 31, 2003

In keeping with general auditing practices, we do not examine every portion of the Bickleton School District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

ACCOUNTABILITY FOR PUBLIC RESOURCES

We evaluated the District's accountability in the following areas:

- District and Associated Student Body revolving accounts
- District transmittal account
- High school Associated Student Body activities and operations
- Cash receipting
- Payroll
- Purchase of goods and services
- Financial statement preparation and journal entries

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Deposit and investment of public funds
- Timely deposit of public funds
- Use of restricted funds
- Required financial schedules
- Risk management
- Budgeting requirements
- Ethics/conflict of interest laws
- Open Public Meetings Act
- Allowable expenditures
- Use of restricted funds
- Credit card usage
- Travel expenses
- State grants
- Competitive bid law compliance
- Student transportation ridership reporting
- Student enrollment reporting
- Teacher education and experience reporting

FINANCIAL AREAS

Our opinion on the District's financial statements is provided in a separate report. That report includes the District's financial statements and other required financial information. We examined the financial activity and balances of the District including:

- Cash and investments
- Revenues
- Expenditures
- Fund equity
- Long-term debt
- Overall presentation of the financial statements
- Subsequent events